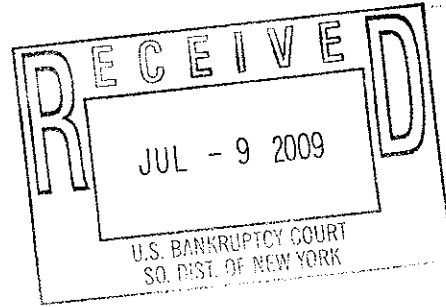


July 4, 2009

Judge Robert D. Drain
United States Bankruptcy Court
One Bowling Green
New York, NY 10004-1408
Courtroom: 610



Reference case # 05-44481
Delphi Modified Plan re: Salary Retirement Plan

Dear Judge Drain:

As a retired Delphi Salary Employee and an USA tax payer, I strongly object to the recently filed Delphi Modified Plan of Reorganization.

I thank you for requiring Delphi to allow other bids before the settlement is finalized.

The current plan is structured to only benefit a few Delphi Senior Executives, General Motors, the UAW and Platinum Equity. It is totally at the expense of Delphi creditors, "Non-UAW" hourly workers, the retired salary employees and the American taxpayer.

- ◆ GM is receiving viable, ongoing revenue producing plants at no cost other than accepting the UAW pension plans.
- ◆ Delphi Senior Executives will retain their positions and potentially receive either generous retention or severance bonus' from the new owners.
- ◆ The UAW will continue under the GM umbrella for pensions and benefits, which are being financed by the US Government.
- ◆ Platinum Equity will now own a company with revenue producing operations that have excellent profit potential and they will pay literally nothing for this.

I firmly believe that this is truly a liquidation of Delphi thinly disguised as an "emergence." Worst of all, the valuable assets of Delphi are being given away, it appears the only money left for creditors, and retirees will be in the disposition of already closed, nonrevenue producing Delphi plants.

Perhaps even more disturbing, is the settlement Delphi is requesting of the PBGC. They have requested that the PBGC drops its right to secured claims and becomes an unsecured claim. This is ludicrous. These claims should be maintained and provide funds to decrease the underfunded position of Delphi's Salaried Retirement Plan. The court will have to address this issue,

I suspect that the PBGC will negotiate away its rights because of its unique position in relationship to the US Treasury Department and Tim Geithner, who appears to be brokering the whole GM/ Delphi Process. As a General Motors / Delphi salaried employee for over 38 years it is a shame to have a GM / Delphi management team propose throwing their loyal employees and promised pension plan to the mercy of the government and USA tax payers due to their poor management.

I ask the court to please not accept this modified plan, but to send Delphi and its partners- GM, the US Treasury, Platinum and the UAW, back to restructure a deal that is equitable to the Delphi salaried retirees, "Non-UAW" retirees, and the creditors. I believe that is the responsibility of the court.

Best Regards,

Kenneth D. Burkett
7266 Mielke Road
Freeland, Michigan 48623